

INSTRUCTIONS FOR PROCESSING DOV FORMS
Issued March 2012 – Updated May 2012

Use blue or black ink pen only when completing the DOV.

“Old” Declaration of Value Forms

Please continue to treat the “old” paper forms in the same manner as in the past. Please use 2011 condition codes for all 2011 sales and begin using the 2012 condition codes for all 2012 sales. We will continue to process the old paper in the same way and simply segregate them from the “new” paper forms. The new paper forms will have their own processing and different data components.

“New” Declaration of Value Forms

For calendar year 2012, we will only be processing “new” forms from paper. (There will be digital testing with pilot counties.) The portion of the form that needs to be filled out by the assessor has changed. *Use blue or black ink pen only when completing the DOV.* Following are some guidelines for each data element:

Classification of Property: Please check the appropriate box as it relates to the primary parcel in the sale. For example, a sale of a commercial building occurs and the building is on one parcel and the parking lot is on a second parcel. Use the parcel number for the building and the occupancy code of the commercial building.

Deeded Acres: This should conform to the total acres included in the legal description. It includes roads (if included in the legal description) as well as any exempt acres. If you do not have this information you may leave the field blank.

OCC: Refers to the occupancy of the primary parcel. See the example under Classification of Property. You will also find an Occupancy Lookup Table included as part of these instructions. Use the occupancy code number. You do not need to write the description. If you are a Vanguard user, use your Vanguard Occupancy Code i.e., Office – Law = 504 (pricing code is 501). (See page 3 for full list.)

TLA/GBA: This is the total living area or gross building area for the primary parcel. Total living area is the typical building area for residential property and does not include basement area. Gross building area is the typical building area for commercial property and includes all square footage.

Tax District: The taxing district number or code for the primary parcel.

Primary Parcel Number: The primary parcel is described as the parcel that best describes the overall use of the property in its combined form. For example, a sale of a commercial building occurs and the building is on one parcel and the parking lot is on a second parcel. Use the parcel number for the building and the occupancy code of the commercial building. If the sale is of multiple parcels and this is not descriptive of the situation, then please explain in the notes section.

Please provide all of the parcels, especially on commercial. This would be helpful for our appraisers. You can simply attach a plain sheet of paper to the DOV with those listed. When the process becomes digital, this will happen automatically.

Assessed Value: Please use the “Building” area for structure values that are not residential in nature. Dwelling is for structures used in a residential manner.

Good for Study: Should this sale be used for equalization?

Sales Condition Codes

SALES CONDITION CODES Effective 1/1/2012		
Code Number	Description	Instructions
0	Normal	Used for Equalization.
1	Quit Claim Deed	Quit Claim Deed
2	Sale to/by Government/Exempt Organization	Sales to/by a government or exempt organization (Seller or Buyer is an exempt organization). Abated properties are not included, i.e., urban revitalization or industrial abatement.
3		
4	Transfer of partial interest	Purchase of a percentage of the total fee simple. If the total interest is represented in separate DOVs, the sale may be used by totaling the selling prices of the interest.
5	Life Estates	Life estate.
6		
7	Corporate merger or reorganization	Merger or reorganization of an existing entity.
8	Timeshares or COOPs	Coops are generally transferred through shares without filing a DOV or a deed. Those coops that are operating as apartment complexes may sell the entire complex, this would not be considered a normal sale for equalization purposes.
9	Adjoining or adjacent properties.	Residential adjacent properties are used for equalization.
10	Assemblage (Does not apply to agricultural land)	Assemblage of agricultural land sales are used for equalization; however, land to be operated as a unit that is not classified Agricultural is not used for equalization.
11		
12	A forced sale, foreclosures, forfeitures, Sheriff's and Tax Sales, or transfers arising from default.	This would not include post-activity sales from a third-party to another. If Buyer or Seller is either a financial institution or a party to the deed, then it is not used for equalization.
13	Sale to/by public utility or railroad.	Central Assessment property.
14	Exchange, trade, gift, transfer from Estate. (Including 1031 Exchanges)	Transfers from an Estate would include the name of the Estate and/or a Court Officer's Deed.
15	Change in Classification	

SALES CONDITION CODES Effective 1/1/2012 Continued

Code Number	Description	Instructions
16	Improvements or demolition after January 1 of the year of the sale but prior to actual date of sale.	Documented new additions, new buildings/garages, basement/attic finish, removal of buildings/garages or capital improvements exceeding 20% of the assessed value of the improvements, and occurring after January 1, but before the sale date will not be used for equalization. Fire or flood damage must occur after January 1 but prior to the sale date.
17	Sale between family members or related parties.	Defined as: <div> <div>Mother</div> <div>Father</div> <div>Daughter</div> <div>Son</div> <div>Sister</div> <div>Brother</div> <div>Stepmother</div> <div>Stepfather</div> <div>Stepdaughter</div> <div>Stepson</div> </div> <div> <div>Stepsister</div> <div>Stepbrother</div> <div>Mother-in-law</div> <div>Father-in-law</div> <div>Daughter-in-law</div> <div>Son-in-law</div> <div>Sister-in-law</div> <div>Brother-in-law</div> <div>Grandmother</div> <div>Grandfather</div> </div> <div> <div>Granddaughter</div> <div>Grandson</div> <div>Foster parent</div> <div>Foster child</div> <div>Aunt</div> <div>Uncle</div> <div>Niece</div> <div>Nephew</div> <div>Foster brother</div> <div>Foster sister</div> </div>
18	Court-ordered Sale	
19		
20		
21	Lot assessed as unplatted land (5 year plat rule)	
22	Fulfillment of prior year contract	
23	Assignment or assumption of a contract for deed.	A third party assumes the original contract terms for buyer or seller.
24	Auction sales	Except for Agricultural sales.
25	Partial Assessment (New construction or incomplete structural changes as of January 1)	Applies to new construction, but not remodeling; and incomplete structural changes as of January 1.
26	Split or division	
27	Property assessed by two assessors.	
28	Property with dual classification/sale of two or more parcels with different classifications	Two or more parcels with different classifications included in the same sale price. Agricultural property with a residential dwelling is not property with dual classifications.
29	Sale between Tenant and Landlord (includes sale/lease-back transactions)	
30	Transfers to correct or modify conveyance.	
31		
32	Cemetery lot sales	
33		
34	Vacant lot	
35	Vacant building	If the status of the building (excluding residential) was different on the date of sale than on January 1.

SALES CONDITION CODES Effective 1/1/2012 Continued

Code Number	Description	Instructions
36	Prior year sales	Prior year refers to the instrument date year of the sale. Prior year designation is only used when the instrument date year has been closed for data entry purposes.
37	Easements	
38	No consideration	
39		
40	Sale of land without leased building	
41	Sale of leased building without land	
42	Transfers intended to secure a debt or other financial obligation.	
43		
44	Mobile Home not assessed as real estate included in sale price	
45	Relocation Sale	
46	Sale with consideration paid for real property of \$10,000 or less.	
47	Section 42 Housing	
48	Properties with Minimum Assessment Agreement unless the assessment is greater than the Minimum Assessment Agreement	
49		
50	Other with explanation.	

Occupancy Codes

Code	Description
0	None
101	Single-Family / Owner Occupied
102	Single-Family / Rental Unit
103	Two-Family Conversion
104	Two-Family Flat
105	Two-Family Duplex
106	Three-Family Conversion
107	Four-Family Conversion
108	Five-Family Conversion
109	Six-Family Conversion
110	Seven-Family Conversion
111	Detached Structures Only
112	Townhouse
113	Condominium
114	Building Owned by Others
115	Mobile Home Housing
201	Store - Retail Small
202	Store - Retail Large

Code	Description
203	Store - Grocery
204	Store - Convenience
205	Shopping Center - Neighborhood
206	Shopping Center - Regional Mall
207	Laundromat
208	Laundry / Cleaners
209	Beauty / Barber Shop
210	Store - Bakery
211	Theater
212	Shopping Center - Anchor Store
213	Store - Retail Small/Office Uppers
301	Restaurant - Fast Food
302	Restaurant
303	Bars and Lounges
304	Cafe
305	Clubhouse
401	Auto / Impl. Showroom & Sales
402	Auto / Impl. Service

Code	Description
403	Service Station w/Bays
404	Service Station - no bays
405	Auto / Truck Wash (Full Service)
406	Auto / Truck Wash (Drive-thru)
407	Auto / Truck Wash (Self-Service)
408	Auto Repair
501	Office - General
502	Office - Medical / Dental
503	Office - Insurance
504	Office - Law
505	Office - Real Estate
506	Bank - Main
507	Bank - Branch
508	Bank - Drive-up
509	Bank - Savings & Loan
510	Veterinary Clinic
511	Office - General w/Apart. Uppers
512	High Rise Office Building
513	High Rise Hotels and Motels
514	High Rise Apartments
601	Metal Warehouse - Steel Frame
602	Metal Warehouse - Milled Wood Frame
603	Metal Warehouse - Pole Frame
604	Metal Office
605	Metal Shop - Steel Frame
606	Metal Shop - Milled Wood Frame
607	Metal Shop - Pole Frame
608	Metal Light Mfg - Steel
609	Metal Light Mfg - Milled Wood Frame
610	Metal Light Mfg - Pole
611	Metal Retail Store - Steel Frame
612	Metal Retail Store - Wood Frame
613	Metal Retail Store - Pole Frame
614	Quonset
699	Transit Warehouse Buildings
701	Warehouse
702	Apartment
703	Manufactured Home Park
704	Hotel / Motel
705	Hotel / Motel Common Facilities
706	Greenhouse
707	Lumber Storage Shed
708	Nursing Home
709	Child Day Care Center
710	Bowling Alley
711	Manufacturing (Light)
712	Fertilizer Storage

Code	Description
713	Shop
714	Recreational Facility
715	Funeral Home
716	Mini - Storage
717	School - Class Room
718	Gymnasium
719	Auditorium
720	School - Shop
721	Post Office
722	Livestock Buying/ Sale Barn
723	Ready-Mix Plant
724	Meat Locker
725	Skating Rinks
726	Assisted Living Apartments
727	Manufacturing (Heavy)
728	Parking Structures
729	Independent Living Apartments
801	Golf Course
802	Golf Course - Par 3
803	Tower - Light Design Load
804	Tower - Heavy Design Load
805	Tower - Microwave (Heavy Design)
806	Tower - CATV (Heavy Design)
807	B-L-L (Building on Leased Land)
808	Detached Structure
809	Grain Elevator
810	Grain Elevator Annex
811	Steel Grain Storage Bin
812	Steel Grain Building (Flat)
813	Billboard Paste/Paint
814	Church
815	Hospital
816	Library
817	Fraternal Building
818	Building Owned by Others
819	Billboard
820	Feed Mill
821	Hoop Structures
903	Addition to Bldg
904	Bin - Steel Grain Storage
905	Barn - Bank
906	Barn - Flat
907	Barn - Feed and Livestock
908	Lean-To
909	Barn - Dairy
910	Milk House
911	Milking Parlor

Code	Description
912	Barn - Confined Cattle
913	Barn - Pole
914	Shed - Loafing
915	Barn - Small
916	Shed - Hay
917	Swine Finish and Farrow (Old Style)
918	Confinement - Pre-Cut
919	Confinement - Enclosed Component
920	Confinement - Custom-Built
921	Confinement - Deluxe Open
922	Poultry House
923	Egg Laying
924	Machine or Utility Building
925	Steel Utility Building
926	Crib
927	Shed
928	Slurry - Porcelain Steel
929	Slurry - Concrete Stave
930	Building Owned by Others
931	Silo - Harvester
932	Silo - Concrete
933	Silo - Steel
934	Bin - Wire Grain Storage
935	Steel Bulk Feed Tank
936	Silage Trench/Bunker
937	Feeder Bunk
938	Mechanical Feeder
939	Concrete Pit - 4 Ft Depth
940	Concrete Pit - 6 Ft Depth
941	Concrete Pit - 8 Ft Depth
942	Concrete Pit - 10 Ft Depth
943	Bin - Grain Storage (Bushel)
944	Silo - Bushel priced
945	Concrete Pit - 2 Ft Depth
946	Reinforced Concrete Lagoon
947	Hoop House
948	Broiler House
949	Barn - Free Stall